

SOE 06 2522-10

4/18/05



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, ~~2007~~
2008

☒ BUDGET 53A-19-101

6/19/07

Date of Hearing

6/19/07

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

13 Iron

Entity

Kent F. Peterson

6/19/07

Prepared by

Date

kent.peterson@iron.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Kent F. Peterson
Signature of Business Administrator:

7/13/07
Date

Return the Budget report (paper copy)
by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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13 Iron				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	7,749,699	9,366,766	-	9,947,265
1200	Local Governmental Units Other Than LEAs				
1310	Tuition From Pupils or Parents	96,788	24,615		100,000
1320	Tuition from Other LEAs Within the State				
1330	Tuition From Other LEAs Outside the State				
1410	Transportation Fees From Pupils or Parents	9,420	7,335		10,000
1420	Transportation Fees From Other LEAs Within the State				
1430	Transportation Fees From Other LEAs Outside the State				
1500	Earnings on Investments	555,288	869,464		500,000
1700	Student Activities				
1900	Other Revenues From Local Sources	219,481	235,499		150,000
1910	Rentals				
1920	Contributions and Donations from Private Sources/Foundation				
1940	Textbooks (Sales and Rentals)				
1950	Other Revenues From Other School Districts	134,376	152,634		150,000
1960	Other Revenues from Other Local Governments				
1980	Refunds of Prior Year Expenditures				
1990	Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES		8,765,052	10,656,313	-	10,857,265

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13 Iron 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	17,515,066	19,426,450		20,966,760
3015	Necessary Existent Small Schools	312,504	316,325		348,008
3020	Professional Staff	1,622,309	1,736,617		1,856,949
3025	Administrative Costs	109,440	116,016		120,672
Restricted Basic Programs					
3105	Special Education -- Add-On	2,065,258	2,496,921		2,668,460
3110	Special Education -- Self-Contained	368,359	342,462		350,000
3120	Extended Year Program -- Severely Disabled	16,166	14,721		15,650
3125	Special Education -- State Programs	58,239	65,551		60,000
3155	Applied Technology -- Add-On	750,705	834,056		914,465
3160	Applied Technology -- Set-Aside	71,748	27,685		30,655
3230	Class Size Reduction (State Funds)	1,156,942	1,237,786		1,238,393
TOTAL BASIC SCHOOL PROGRAM GENERATED		24,046,736	26,614,590	-	28,570,012
Other Minimum School Programs					
3211	Gifted and Talented	31,888	34,470		36,648
3212	Advanced Placement	9,646	13,219		11,092
3213	Concurrent Enrollment	102,929	152,622		169,613
3215	At-Risk -- Regular Program	99,257	108,284		116,997
3218	At-Risk -- Homeless and Minority	23,350	24,544		30,000
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody	671,086	548,000		500,000
3255	Quality Teaching Block Grant	931,205	1,023,582		1,223,493
3260	Local Discretionary Block Grant	372,826	374,489		372,627
3270	Interventions for Student Success Block Grant	247,908	256,222		272,782
3405	Social Security and Retirement	4,396,965	5,064,293		5,407,452
3415	Pupil Transportation	1,242,259	1,602,626		1,701,800
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	231,771	312,276		358,069
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	210,136	173,458		213,808
3522	Job Enhancement	3,500			
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		32,621,462	36,302,675	-	38,984,393
Less Basic Local Levy		4,151,650	5,525,880		5,155,056
TOTAL STATE SUPPORT AMOUNT*		28,469,812	30,776,795	-	33,829,337
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	81,140	32,495		179,858
3710	Driver Education (Behind-the-Wheel)	33,000	65,000		65,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	95,165	149,067		2,035,725
3900	Revenues From Other State Agencies		15,000		15,000
TOTAL REVENUES FROM STATE SOURCES		28,679,117	31,038,357	-	36,124,920

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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13 Iron 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	292,115	53,608		40,000
4500 Restricted Federal Through State		16,973		
4520 Programs for the Disabled (IDEA)	1,358,620	1,354,117		1,350,000
4530 Applied Technology Education				
4600 Other Restricted Federal Through State	137,166			
4700 Federal Received Through Other Agencies	476,720	551,393		440,000
4800 No Child Left Behind (NCLB)	1,955,203	1,727,246		1,710,000
4810 Federal Forest Service (in Lieu of Tax)	24,594	24,100		40,000
TOTAL REVENUES FROM FEDERAL SOURCES	4,244,418	3,727,437	-	3,580,000
TOTAL REVENUES, 10 GENERAL FUND	41,688,587	45,422,107	-	50,562,185

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13 Iron 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	15,143,488	16,748,352		19,615,093
132 Salaries - Substitute Teachers	145,189	136,848		250,000
161 Salaries - Teacher Aides and Paraprofessionals	2,723,343	2,957,209		3,454,317
100 Salaries - All Other				
Total Salaries (100)	18,012,020	19,842,409	-	23,319,410
210 Retirement	2,344,247	2,749,320		3,169,889
220 Social Security	1,367,687	1,507,295		1,781,812
240 Insurance (Health/Dental/Life)	3,239,221	3,852,337		3,893,344
200 Other Benefits	220,355	220,546		393,940
Total Benefits (200)	7,171,510	8,329,498	-	9,238,985
300 Purchased Professional and Technical Services	307,888	283,317		325,000
400 Purchased Property Services				
500 Other Purchased Services	5,892	6,032		7,500
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	5,892	6,032	-	7,500
600 Supplies	598,900	730,398		825,000
641 Textbooks	487,979	446,003		625,000
Total Supplies (600)	1,086,879	1,176,401	-	1,450,000
700 Property (Instructional Equipment)	309,202	201,612		275,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTION (1000)	26,893,391	29,839,269	-	34,615,895
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	506,929	586,675		643,188
143 Salaries - Health Services Personnel	90,285	117,001		148,800
144 Salaries - Psychological Personnel	58,854	61,085		107,902
152 Salaries - Secretarial and Clerical	53,152	56,543		63,575
100 Salaries - All Other				
Total Salaries (100)	709,220	821,304	-	963,465
210 Retirement	104,694	128,311		151,553
220 Social Security	53,483	62,090		73,705
240 Insurance (Health/Dental/Life)	134,356	162,946		174,417
200 Other Benefits	10,474	10,474		
Total Benefits (200)	303,007	363,821	-	399,675
300 Purchased Professional and Technical Services	512,599	385,319		400,000
400 Purchased Property Services				
500 Other Purchased Services	4,054	4,305		7,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	4,054	4,305	-	7,000
600 Supplies	13,836	24,067		25,000
700 Property	3,704	1,814		5,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	1,546,420	1,600,630	-	1,800,140

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13 Iron 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	263,325	279,126		293,673
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	135,002	143,980		161,327
152	Salaries - Secretarial and Clerical	51,689	53,108		55,242
162	Salaries - Media Personnel - Noncertificated.	178,419	214,951		191,339
100	Salaries - All Other				
	Total Salaries (100)	628,435	691,165	-	701,581
210	Retirement	102,312	109,881		109,272
220	Social Security	58,892	58,445		53,671
240	Insurance (Health/Dental/Life)	96,548	117,692		82,904
200	Other Benefits	60,995	51,576		51,576
	Total Benefits (200)	318,747	337,594	-	297,423
300	Purchased Professional and Technical Services	321,194	246,647		375,000
400	Purchased Property Services				
500	Other Purchased Services	139,128	141,058		160,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	139,128	141,058	-	160,000
600	Supplies	45,729	44,778		60,000
644	Library Books	84,408	112,557		100,000
650	Periodicals	8,696	10,312		15,000
660	Audio Visual Materials	10,151	10,223		20,000
	Total Supplies (600)	148,984	177,870	-	195,000
700	Property	21,718	4,754		25,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		1,578,206	1,599,088	-	1,754,004
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	152,152	158,657		159,329
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	16,815	17,839		18,609
100	Salaries - All Other				
	Total Salaries (100)	168,967	176,496	-	177,938
210	Retirement	22,463	24,915		25,630
220	Social Security	11,591	12,296		13,612
240	Insurance (Health/Dental/Life)	61,949	66,714		55,773
200	Other Benefits				
	Total Benefits (200)	96,003	103,925	-	95,015
300	Purchased Professional and Technical Services	23,520	20,657		25,000
400	Purchased Property Services				
500	Other Purchased Services	87,724	110,319		120,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	87,724	110,319	-	120,000
600	Supplies	5,000	4,171		10,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL DISTRICT ADMINISTRATION (2300)		381,214	415,568	-	427,953

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13 Iron 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,140,051	1,346,277		1,481,522
152	Salaries - Secretarial and Clerical	560,376	668,977		749,289
100	Salaries - All Other				
	Total Salaries (100)	1,700,427	2,015,254	-	2,230,811
210	Retirement	245,724	306,876		337,832
220	Social Security	134,118	158,412		180,226
240	Insurance (Health/Dental/Life)	337,037	443,489		456,223
200	Other Benefits	98,589	100,059		69,519
	Total Benefits (200)	815,468	1,008,836	-	1,043,800
300	Purchased Professional and Technical Services		45		
400	Purchased Property Services				
500	Other Purchased Services	36,825	40,738		50,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	36,825	40,738	-	50,000
600	Supplies	56			5,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		2,552,776	3,064,873	-	3,329,611
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	603,778	688,141		730,028
210	Retirement	88,631	106,943		114,833
220	Social Security	44,703	51,225		55,847
240	Insurance (Health/Dental/Life)	116,384	146,640		135,111
200	Other Benefits				
	Total Benefits (200)	249,718	304,808	-	305,791
300	Purchased Professional and Technical Services	3,490	3,792		5,000
400	Purchased Property Services	710			1,000
500	Other Purchased Services	21,004	21,433		25,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	21,004	21,433	-	25,000
600	Supplies	16,808	15,040		22,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		895,508	1,033,214	-	1,088,819
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,798,922	2,051,025		2,155,146
100	Salaries - All Other				
	Total Salaries (100)	1,798,922	2,051,025	-	2,155,146
210	Retirement	259,803	301,624		318,177
220	Social Security	135,755	155,926		165,399
240	Insurance (Health/Dental/Life)	504,428	643,649		611,851
200	Other Benefits	19,808	34,112		6,935
	Total Benefits (200)	919,794	1,135,311	-	1,102,362
300	Purchased Professional and Technical Services	109,549	95,607		115,000
400	Purchased Property Services	318,902	363,307		425,000
500	Other Purchased Services	140,606	176,527		195,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	140,606	176,527	-	195,000
600	Supplies	1,315,130	1,516,238		1,580,000
700	Property	1,497	5,506		5,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		4,604,400	5,343,521	-	5,577,508

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13 Iron 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	47,028	58,999		65,774
171	Salaries - Supervisors	55,064	57,601		60,095
172	Salaries - Bus Drivers	732,146	792,015		989,486
173	Salaries - Mechanics and Other Garage Employees	154,686	171,791		228,430
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	988,924	1,080,406	-	1,343,785
210	Retirement	101,411	127,624		184,373
220	Social Security	77,493	83,258		104,971
240	Insurance (Health / Accident / Life)	88,642	94,419		163,843
200	Other Benefits	51,974	54,731		4,517
	Total Benefits (200)	319,520	360,032	-	457,704
400	Purchased Property Services	36,790	35,277		38,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	31,248	28,098		32,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	4,792	5,587		5,000
522	Liability Insurance	17,250	17,965		18,000
530	Communications (Telephone and Other)	1,136	1,250		2,000
580	Travel / Per Diem	55,388	56,505		60,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	109,814	109,405	-	117,000
624	Motor Fuel	282,415	301,416		425,000
625	Natural Gas	8,992	7,979		10,000
626	Electricity	9,644	9,925		15,000
600	Other Supplies	179,875	186,840		202,000
	Total Supplies (600)	480,926	506,160	-	652,000
730	Equipment	1,455	634		1,000
732	School Buses				
	Total Property (700)	1,455	634	-	1,000
890	Miscellaneous Expenditures	1,488	2,722		2,500
891	Training	41,619	21,730		43,384
	Total Other Objects (800)	43,107	24,452	-	45,884
TOTAL STUDENT TRANSPORTATION (2700)		1,980,536	2,116,366	-	2,655,373

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13 Iron 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	13,539,060	15,173,260	-	16,633,408
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	40,432,451	45,012,529	-	51,249,303

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(940,583)	(475,000)		716,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(940,583)	(475,000)	-	716,000

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13 Iron				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	8,765,052	10,656,313	-	10,857,265
3000	Total State	28,679,117	31,038,357	-	36,124,920
4000	Total Federal	4,244,418	3,727,437	-	3,580,000
TOTAL REVENUES		41,688,587	45,422,107	-	50,562,185
EXPENDITURES BY OBJECT					
100	Salaries	24,610,693	27,366,200	-	31,622,164
200	Employee Benefits	10,193,767	11,943,825	-	12,940,755
300	Purchased Professional and Technical Services	1,278,240	1,035,384	-	1,245,000
400	Purchased Property Services	356,402	398,584	-	464,000
500	Other Purchased Services	545,047	609,817	-	681,500
600	Supplies	3,067,619	3,419,947	-	3,939,000
700	Property	337,576	214,320	-	311,000
800	Other Objects	43,107	24,452	-	45,884
TOTAL EXPENDITURES		40,432,451	45,012,529	-	51,249,303
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		1,256,136	409,578	-	(687,118)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(940,583)	(475,000)	-	716,000
NET CHANGE IN FUND BALANCE		315,553	(65,422)	-	28,882
FUND BALANCE - BEGINNING (From Prior Year)		2,333,074	2,648,627		2,518,674
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		2,648,627	2,583,205	-	2,547,556

Explanation (5900 and Adjustment to Beginning Fund Balance)

13 Iron 21 STUDENT ACTIVITY FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1740 Student Fees				
1750 School Vending				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				1,525,0
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		-	-	- 1,525,0
3000 REVENUES FROM STATE SOURCES				
3851 Teacher Supply				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES		-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		-	-	- 1,525,0

EXPENDITURES

1000 INSTRUCTIONAL				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)		-	-	-
300 Purchased Professional and Technical Services				310,2
400 Purchased Property Services				
500 Other Purchased Services				72,3
600 Supplies				1,050,1
700 Property				12,3
800 Other Objects				51,3
810 Dues and Fees				
Total Other Objects (800)		-	-	- 51,3
TOTAL OTHER SERVICES (1000)		-	-	- 1,496,6
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)		-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)		-	-	-

TOTAL SUPPORT SERVICES (2000)		-	-	-	
3300 COMMUNITY SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	
TOTAL COMMUNITY SERVICES (3300)		-	-	-	
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		-	-	-	1,496,6

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE					
1000	Total Local	-	-	-	1,525,0
3000	Total State	-	-	-	
4000	Total Federal	-	-	-	
TOTAL REVENUES		-	-	-	1,525,0
EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	
200	Employee Benefits	-	-	-	
300	Purchased Professional and Technical Services	-	-	-	310,2
400	Purchased Property Services	-	-	-	
500	Other Purchased Services	-	-	-	72,5
600	Supplies	-	-	-	1,050,1
700	Property	-	-	-	12,5
800	Other Objects	-	-	-	51,5
TOTAL EXPENDITURES		-	-	-	1,496,6
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	28,5
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	
NET CHANGE IN FUND BALANCE		-	-	-	28,5

FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	28,5

Explanation (5900 and Adjustment to Beginning Fund Balance)	

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TOTAL FUND BALANCES	609,990	-
TOTAL LIABILITIES AND FUND BALANCES	735,461	-

13 Iron 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	553,374	579,240	-	639,558
1200 Local Governmental Units Other Than LEAs	133,848	119,758		125,549
1310 Tuition from Pupils or Parents	29,430	35,306		25,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	2,310	2,355		2,500
1800 Community Services Activities	95,175	105,193		126,000
1900 Other Revenues From Local Sources	127,427	49,243		20,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	941,564	891,095	-	938,607
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	422,302	465,311		537,160
3209 Adult High School	67,571	85,296		85,077
3210 Adult Basic Skills				
3405 Social Security and Retirement	77,217	88,569		102,147
3900 Revenues from Other State Agencies		68,622		
TOTAL REVENUES FROM STATE SOURCES	567,090	707,798	-	724,384
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	57,985	62,766		58,791
4580 Adult Education	65,910	50,037		35,000
4900 Other Revenues From Federal Sources	171,294	62,766		80,000
TOTAL REVENUES FROM FEDERAL SOURCES	295,189	175,569	-	173,791
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,803,843	1,774,462	-	1,836,782

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13 Iron 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	930,079	923,525		1,011,521
210 Retirement	96,543	99,030		137,747
220 Social Security	74,217	70,397		80,460
240 Insurance (Health/Dental/Life)	94,594	116,325		117,698
200 Other Benefits	24,499	13,735		
Total Benefits (200)	289,853	299,487	-	335,905
300 Purchased Professional and Technical Services	37,435	48,298		50,000
400 Purchased Property Services	14,043	17,618		40,000
500 Other Purchased Services	6,695	10,135		10,000
600 Supplies	126,980	134,159		125,000
700 Property	15,567	20,748		25,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	1,420,652	1,453,970	-	1,597,426
3300 COMMUNITY SERVICES				
100 Salaries	157,294	198,442		188,216
210 Retirement	12,136	14,940		14,202
220 Social Security	11,924	15,056		14,667
240 Insurance (Health/Dental/Life)	7,790	12,782		12,708
200 Other Benefits		213		
Total Benefits (200)	31,850	42,991	-	41,577
300 Purchased Professional and Technical Services	3,439	8,473		2,000
400 Purchased Property Services	32,325	16,449		19,600
500 Other Purchased Services	15,154	22,827		17,850
600 Supplies	159,843	125,660		126,900
700 Property	1,183	3,064		1,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	401,088	417,906	-	397,643
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,821,740	1,871,876	-	1,995,069

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	45,529			125,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	45,529	-	-	125,000

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13 Iron				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	941,564	891,095	-	938,607
3000 Total State	567,090	707,798	-	724,384
4000 Total Federal	295,189	175,569	-	173,791
TOTAL REVENUES	1,803,843	1,774,462	-	1,836,782
EXPENDITURES BY OBJECT				
100 Salaries	1,087,373	1,121,967	-	1,199,737
200 Employee Benefits	321,703	342,478	-	377,482
300 Purchased Professional and Technical Services	40,874	56,771	-	52,000
400 Purchased Property Services	46,368	34,067	-	59,600
500 Other Purchased Services	21,849	32,962	-	27,850
600 Supplies	286,823	259,819	-	251,900
700 Property	16,750	23,812	-	26,500
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	1,821,740	1,871,876	-	1,995,069
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,897)	(97,414)	-	(158,287)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	45,529	-	-	125,000
NET CHANGE IN FUND BALANCE	27,632	(97,414)	-	(33,287)
FUND BALANCE - BEGINNING (From Prior Year)	352,298	379,930		306,936
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	379,930	282,516	-	273,649

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron				
31 DEBT SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	8,670,278	8,662,528	-	8,740,628
1500 Earnings on Investments	44,260	36,141		
1900 Other Revenues From Local Sources		49,957		
TOTAL REVENUES FROM LOCAL SOURCES	8,714,538	8,748,626	-	8,740,628
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	8,714,538	8,748,626	-	8,740,628

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	2,730,483	2,572,221		2,400,686
840 Redemption of Principal	4,775,000	4,915,000		5,236,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	103,218	51,325		75,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	7,608,701	7,538,546	0	7,711,686

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunding Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)	(1,105,837)	(1,210,080)		(1,028,942)
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,105,837)	(1,210,080)	-	(1,028,942)

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	8,714,538	8,748,626	-	8,740,628
3000 Total State	-	-	-	-
TOTAL REVENUES	8,714,538	8,748,626	-	8,740,628
EXPENDITURES BY OBJECT				
800 Other Objects	7,608,701	7,538,546	-	7,711,686
TOTAL EXPENDITURES	7,608,701	7,538,546	-	7,711,686
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,105,837	1,210,080	-	1,028,942
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,105,837)	(1,210,080)	-	(1,028,942)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL LIABILITIES AND FUND BALANCES	11,303,139		-	
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13 Iron 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,340,973	2,801,913	0	3,176,472
1500 Earnings on Investments	737,063	375,626		50,000
1900 Other Revenues From Local Sources	45,882	3,300		50,000
TOTAL REVENUES, LOCAL SOURCES	3,123,918	3,180,839	0	3,276,472
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues	125,000	25,000		
3650 Capital Outlay Foundation	360,856	588,356		600,000
TOTAL REVENUES, STATE SOURCES	485,856	613,356	0	600,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources		1,150		
TOTAL REVENUES, FEDERAL SOURCES	0	1,150	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	3,609,774	3,795,345	0	3,876,472

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13 Iron				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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13 Iron				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	112,208	110,626		122,288
210 Retirement	16,697	17,390		18,145
220 Social Security	8,314	8,193		9,355
240 Insurance (Health/Dental/Life)	28,960	41,895		47,421
200 Other Benefits				
Total Benefits (200)	53,971	67,478	0	74,921
300 Purchased Professional and Technical Services	749,482	162,671		110,000
400 Purchased Property Services	3,955	3,048		9,000
460 Construction and Remodeling	18,045,438	5,986,782		863,039
Total Property (400)	18,049,393	5,989,830	0	872,039
500 Other Purchased Services	2,785	7,397		3,000
600 Supplies - New Buildings	391,612	470,065		425,616
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	391,612	470,065	0	425,616
710 Land and Improvements		936,423		900,000
720 Buildings				
731 Machinery				
732 School Buses	434,910	374,009		363,609
733 Furniture and Fixtures	216,450	351,766		95,000
734 Technology Equipment	25,403	275,244		225,000
735 Non-Bus Vehicles	92,523	172,854		110,000
739 Other Equipment	1,098,139	781,125		680,000
Total Property (700)	1,867,425	2,891,421	0	2,373,609
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	21,226,876	9,699,488	0	3,981,473
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	21,226,876	9,699,488	0	3,981,473

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13 Iron 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	23,500,000			
5120 Premium or Discount on the Issuance of Bonds	351,529			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	203,556	203,366		200,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(6,428,232)	5,705,000		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,626,853	5,908,366	-	200,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	3,123,918	3,180,839	-	3,276,472
3000 Total State	485,856	613,356	-	600,000
4000 Total Federal	-	1,150	-	-
TOTAL REVENUES	3,609,774	3,795,345	-	3,876,472
EXPENDITURES BY OBJECT				
100 Salaries	112,208	110,626	-	122,288
200 Employee Benefits	53,971	67,478	-	74,921
300 Purchased Professional and Technical Services	749,482	162,671	-	110,000
400 Purchased Property Services	18,049,393	5,989,830	-	872,039
500 Other Purchased Services	2,785	7,397	-	3,000
600 Supplies	391,612	470,065	-	425,616
700 Property	1,867,425	2,891,421	-	2,373,609
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	21,226,876	9,699,488	-	3,981,473
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,617,102)	(5,904,143)	-	(105,001)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,626,853	5,908,366	-	200,000
NET CHANGE IN FUND BALANCE	9,751	4,223	-	94,999
FUND BALANCE - BEGINNING (From Prior Year)	122,193	131,944		103,573
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	131,944	136,167	-	198,572

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron					
49 or 51 FOOD SERVICE FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2006	BUDGET	FY 2007	BUDGET
			FY 2007		FY 2008
1620	Sales to Adults	43,977	50,068		45,000
1690	Other Revenues From Local Sources	177,282	175,430		190,000
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES		792,485	898,290	0	925,000
3000 REVENUES FROM STATE SOURCES					
3700	Miscellaneous State Revenues				
3770	School Lunch	279,534	245,601		275,000
TOTAL REVENUES, STATE SOURCES		279,534	245,601	0	275,000
4000 REVENUES FROM FEDERAL SOURCES					
4571	Lunch Reimbursement	155,935	177,188		180,000
4572	Lunch Reimbursement (Free and Reduced Meals)	776,265	840,646		850,000
4573	Special Milk Reimbursement				
4574	Breakfast Reimbursement	211,960	230,833		225,000
4575	Child and Adult Care Food Program				
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue				
4970	Donated Commodities	123,991	148,847		135,000
TOTAL REVENUES, FEDERAL SOURCES		1,268,151	1,397,514	0	1,390,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND		2,340,170	2,541,405	0	2,590,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES					
100	Salaries	817,952	920,194		909,516
210	Retirement	96,570	116,892		116,789
220	Social Security	62,314	70,783		71,105
240	Insurance (Health/Dental/Life)	137,725	188,156		188,261
200	Other Benefits	10,393	21,270		19,967
	Total Benefits (200)	307,002	397,101	0	396,122
300	Purchased Professional and Technical Services	35			5,000
400	Purchased Property Services	6,266	6,780		8,000
500	Other Purchased Services	5,168	6,664		5,000
600	Non-Food Supplies	124,610	162,140		135,000
630	Food	945,133	1,132,529		1,150,000
	Total Supplies (600)	1,069,743	1,294,669	0	1,285,000
700	Property	26,626	19,822		30,000
780	Depreciation - Enterprise Funds				
	Total Property (700)	26,626	19,822	0	30,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		2,232,792	2,645,230	0	2,638,638

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

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13 Iron				
49 or 51 FOOD SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	792,485	898,290	-	925,000
3000	Total State	279,534	245,601	-	275,000
4000	Total Federal	1,268,151	1,397,514	-	1,390,000
TOTAL REVENUES		2,340,170	2,541,405	-	2,590,000
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	817,952	920,194	-	909,516
200	Employee Benefits	307,002	397,101	-	396,122
300	Purchased Professional and Technical Services	35	-	-	5,000
400	Purchased Property Services	6,266	6,780	-	8,000
500	Other Purchased Services	5,168	6,664	-	5,000
600	Supplies	1,069,743	1,294,669	-	1,285,000
700	Property	26,626	19,822	-	30,000
800	Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES		2,232,792	2,645,230	-	2,638,638
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		107,378	(103,825)	-	(48,638)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		107,378	(103,825)	-	(48,638)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		448,343	555,721		451,896
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		555,721	451,896	-	403,258

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron SUMMARY - ALL FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
REVENUES BY SOURCE					
1000	Total Local	25,018,953	24,375,163	-	26,262,972
3000	Total State	30,011,597	32,605,112	-	37,724,304
4000	Total Federal	5,807,758	5,301,670	-	5,143,791
TOTAL REVENUES		60,838,308	62,281,945	-	69,131,067
EXPENDITURES BY OBJECT					
100	Salaries	26,628,226	29,518,987	-	33,853,705
200	Employee Benefits	10,876,443	12,750,882	-	13,789,280
300	Purchased Professional and Technical Services	2,068,631	1,254,826	-	1,722,250
400	Purchased Property Services	18,458,429	6,429,261	-	1,403,639
500	Other Purchased Services	574,849	656,840	-	789,850
600	Supplies	4,815,797	5,444,500	-	6,951,692
700	Property	2,248,377	3,149,375	-	2,753,609
800	Other Objects	7,651,808	7,562,998	-	7,808,820
TOTAL EXPENDITURES		73,322,560	66,767,669	-	69,072,845
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(12,484,252)	(4,485,724)	-	58,222
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		12,957,277	4,223,286	-	12,058
NET CHANGE IN FUND BALANCE		473,025	(262,438)	-	70,280
FUND BALANCE - BEGINNING (From Prior Year)		3,680,556	3,716,222	-	3,381,079
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		4,153,581	3,453,784	-	3,451,359

EOF

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13 Iron

Detail Schedule of Property Tax

2005-2006		2006-2007			2007-2008	
TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001720	3,674,700	.001515	4,560,474	.001311	4,730,795
Voted Leeway (53A-17a-133)	.000735	1,504,160	.000544	1,637,560	.000507	1,829,530
Board Leeway (53A-17a-134) (Class Size Reduction)	.000367	751,049	.000272	818,780	.000253	912,961
Board Leeway (53A-17a-151) (Reading Program)			.000121	364,228	.000113	407,765
P.L. 81-874 (53A-17a-143)						
Transportation (53A-17a-127)	.000203	415,430	.000150	451,534	.000140	505,196
Tort Liability (63-30-27)	.000014	28,644	.000010	30,096	.000009	32,477
Redemptions - Basic Levy		709,144		406,356		424,261
Redemptions - Voted Leeway				218,869		245,949
Redemptions - Special Transportation				40,233		45,306
Redemptions - Tort Liability				2,682		2,915
Redemptions - Reading Levy				32,455		36,569
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		698,552		425,843		434,682
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		50,250		42,163		46,419
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		3,464		2,811		2,984
Vehicle Fees in Lieu of Tax - Voted Leeway				229,365		251,989
Vehicle Fees in Lieu of Tax - Reading				34,011		37,467
Judgement Recovery (59-2-1328)			.000029	69,306		
Tax Refunds	xxx	(85,694)	xxx		xxx	
TOTAL GENERAL FUND NO. 10	.003039	7,749,699	.002641	9,366,766	0	9,947,265

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000217	455,140	.000161	484,649	.000150	541,281
Vehicle Fees in Lieu of Tax (59-2-405)		53,716		45,255		49,735
Tax Sales and Redemptions & Other	xxx	50,637	xxx	43,184	xxx	48,542
Judgement Recovery (59-2-1328)			.000002	6,152		
Tax Refunds	xxx	(6,119)	xxx		xxx	
TOTAL NON K-12 FUND NO. 23	.000217	553,374	.000163	579,240	0	639,558

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003400	7,131,141	.002475	7,450,254	.002050	7,397,506
Vehicle Fees in Lieu of Tax (59-2-405)		841,628		695,685		679,708
Tax Sales and Redemptions & Other	xxx	793,383	xxx	455,439	xxx	663,414
Judgement Recovery (59-2-1328)			.000027	61,150		
Tax Refunds	xxx	(95,874)	xxx		xxx	
TOTAL DEBT SERVICE FUND NO. 31	.003400	8,670,278	.002502	8,662,528	0	8,740,628

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000918	1,925,407	.000800	2,408,168	.000745	2,688,362
10% of Basic (53A-17a-145)						
Voted Capital (53A-16-110)						
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		227,239		224,868		247,016
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic						241,094
Tax Sales and Redemptions Cap Foundation	xxx	214,213	xxx	147,213	xxx	
Tax Sales and Redemptions 10% of Basic						
Judgement Recovery (59-2-1328)			.000009	21,664		
Tax Refunds	xxx	(25,886)	xxx		xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000918	2,340,973	.000809	2,801,913	0	3,176,472

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.007574	19,314,324	.006115	21,410,447	0	22,503,923
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